

Exhibit A

[illegible]

08356530812080000000000077

ENTITY: EIN / 540493875 NAME : CIRCUIT CITY STORES INC
ACCOUNT : BPT ADDRESS: 9950 MAYLAND DR
ACCOUNT ID : 5461637 BUSINESS PRIVILEGE
I&P CALC DATE: 11/10/2008 PERIOD START DATE:

PERIOD	PRINCIPAL	INTEREST	PENALTY	OTHER	TOTAL	STATUS
BPT	5461637					
04152008Y	378.11	26.47	45.37		449.95	
TOTAL	378.11	26.47	45.37		449.95	
WAG	5461637					
12312005M	4287.42	1414.84	2411.67		8113.93	BILL
TOTAL	4287.42	1414.84	2411.67		8113.93	
ENT TOTAL	4665.53	1441.31	2457.04		8563.88	

PF1=HELP PF5=ACCT-DETAIL PF7=BACKWARD PF8=FORWARD MORE:
NO MORE RECORDS FOR THIS VIEW PF12=MENU

Exhibit B

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*Counsel for the Circuit City Stores, Inc.
Liquidating Trust*

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION**

In re:	:	Chapter 11
	:	
CIRCUIT CITY STORES, INC., <u>et al.</u> ,	:	Case No. 08-35653-KRH
	:	
Debtors.	:	(Jointly Administered)
	:	
	:	

NOTICE OF SUBSTANTIVE HEARING

**(Liquidating Trust's Eighteenth Omnibus Objection – Claim Number 1530)
(Claimant(s) – City of Philadelphia)**

PLEASE TAKE NOTICE that Circuit City Stores, Inc. Liquidating Trust (the "Trust"), by counsel, of the above referenced estates of Circuit City Stores, Inc. et al. (collectively, the "Debtors") will seek to have the Court sustain over the responses of all the parties listed above to the *Liquidating Trust's Eighteenth Omnibus Objection to Claims* (the "Claim Objection") [Docket No. 10062].

PLEASE TAKE FURTHER NOTICE THAT the Court will hold a hearing and receive evidence on the Claim Objection on **December 17, 2014 at 2:00 p.m.**, (or such time thereafter as the matter may be heard) the undersigned will appear before The Honorable Kevin R. Huennekens, United States Bankruptcy Judge, in Room 5000, of the United States Courthouse, 701 E. Broad Street Richmond, Virginia 23219.

PLEASE TAKE FURTHER NOTICE THAT the undersigned will present evidence, if necessary, on **December 17 2014 at 2:00 p.m.**, in support of the relief sought in the Claim Objection.

PLEASE GOVERN YOURSELVES ACCORDINGLY.

Dated: November 17, 2014

/s/ Paula S. Beran

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acaine@pszjlaw.com

*Counsel for the Circuit City Stores, Inc.
Liquidating Trust*

CERTIFICATE OF SERVICE

The undersigned hereby certifies that a true and correct copy of the above and foregoing Notice of Substantive Hearing was served on November 17, 2014, via electronic delivery to all of the parties receiving ECF notice in this bankruptcy case and via first-class mail, postage prepaid, on the following:

James.Vandermark@phila.gov

City of Philadelphia
c/o Ashley M. Chan, Esquire
Hungley Aronchick Segal & Pudlin
One Logan Square, 2nd Floor
Philadelphia, PA 19103

/s/ Paula S. Beran
Paula S. Beran (VA Bar No. 34679)

Exhibit C

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**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION**

In re:) Case No. 08-35653 (KRH)
)
CIRCUIT CITY STORES, INC., <u>et al.</u> ,) Chapter 11
)
Debtors.) (Jointly Administered)
)
ALFRED H. SIEGEL, AS TRUSTEE OF THE)
CIRCUIT CITY STORES, INC.) Hearing Date: December 17, 2014
LIQUIDATING TRUST,) Hearing Time: 2:00 p.m.
Objector,)
v.)
)
WILLIAM HARMON, JAMES BURGESS,)
ANTONIO PRECISE, MARRIOTT FORT)
MYERS, PREMIER MOUNTS, DAVID)
MARCINISZYN, CITY OF PHILADELPHIA,)
COUNTY OF MONTEREY, CITY OF)
BRIGHTON,)
Claimants.)
)

**LIQUIDATING TRUSTEE'S MEMORANDUM OF POINTS AND AUTHORITIES
IN SUPPORT OF OBJECTIONS TO CLAIMS SET FOR
SUBSTANTIVE HEARING ON DECEMBER 17, 2014**

Alfred H. Siegel, Trustee of the Circuit City Stores, Inc. Liquidating Trust (the "Trust"),
hereby submits this memorandum in support of his objections to the following claims set for
substantive hearing on December 17, 2014:

Claimant Name	Claim No.	Omnibus Objection No.
Antonio Precise Products	26	Trust's 24 th
David Marciniszyn	Scheduled	Trust's 62 nd
Fort Myers Courtyard Marriott	13220	Trust's 31 st
James Burgess	8646	Trust's 47 th
William Harmon	15231, 15232, 15233	Trust's 60 th & 63 rd
City of Philadelphia	1530	Trust's 18 th
City of Brighton	11213, 13834	Debtors' 37 th
County of Monterey	4733, 14131	Debtors' 37 th Trust's 18 th
Premier Mounts	3911	Trust's 31 st

ANTONIO PRECISE PRODUCTS (Claim No. 26)

By the Trust's 24th Omnibus Objections, the Trust seeks to reduce this general unsecured claim from the amount of \$51,454 to \$10,290 to reflect partial payment of the claim by the Debtors. Payables Manager Heather Ferguson will testify that the Debtors' records reflect the partial payment and the requested reduced amount as the outstanding balance.

DAVID MARCINISZYN (Scheduled claim)

By the Trust's 62nd Omnibus Objection, the Trust seeks to disallow this previously scheduled general unsecured claim in the amount of \$2232. The claimant's response purports that claimant obtained a state court judgment in this amount, but the documents attached thereto contain only statements of the claimant, not any court or other documents substantiating the "unpaid judgment." Payables Manager Heather Ferguson will testify that the Debtors' records do not reflect any obligation to the claimant for any amount.

FORT MYERS COURTYARD MARRIOTT (Claim No. 13220)

By the Trust's 31st Omnibus Objection, the Trust seeks to disallow entirely this general unsecured claim in the amount of \$5676. The claim and claimant's response to the objection were supported only by a summary statement of account without underlying detail. Payables Manager Heather Ferguson will testify that the Debtors' records do not reflect any obligation to the claimant for any amount.

JAMES BURGESS (Claim No. 8646)

By the Trust's 47th Omnibus Objection, the Trust seeks to set the allowed amount of this general unsecured claim at \$325.74. The claim is asserted in an unliquidated amount for "paid time off, mileage expenses, retirement package and stocks". Human Resources Claims Manager Ann Pietrantoni will testify as to the nature of the Debtors' PTO program, the Debtors' records that underlie the \$325.74 entitlement calculation, and that claimant is not entitled to a claim for any other amount under any of the Debtor's Human Resources programs.

WILLIAM HARMON (Claim Nos. 15231, 15232, 15233)

By the Trust's 60th and 63rd Omnibus Objections, the Trust seeks to disallow all three claims, each asserted as a priority or administrative priority claim purportedly based on an uncashed check from 2005 in the amount of \$1,437.93. Each of the claims was filed on April 8, 2011. January 30, 2009 was the applicable bar date for priority claims. June 30, 2009 was the applicable bar date for claims asserting administrative priority based on for liabilities arising between November 10, 2008 (the Petition Date) and April 30, 2009. These three claims were all filed after the applicable claims bar date, and thus, should be disallowed as untimely. (While likely moot in light of the other grounds for objection, two of the three identical claims should be disallowed as duplicative.)

The claim fails on substantive grounds as well. Claimant's responses (Dkt # 12653 and 12654) state that the claimant never cashed a payroll check dated December 15, 2005. Human Resources Claims Manager Ann Pietrantonio will testify that the Debtors' records reflect that the referenced check was never cashed and was escheated to the state of Texas in accordance with its unclaimed property laws. Ms. Pietrantonio assisted the claimant by locating unclaimed property in the amount of \$1,437.93 in his name on the Texas unclaimed property website. As such, the claimant should seek payment from the state of Texas; the Trust has no liability.

CITY OF PHILADELPHIA (Claim No. 1530)

By the Trust's 18th Omnibus Objection, the Trust seeks to disallow entirely this purported priority wage tax claim asserted in the amount of \$8563. The attachment to the claim is only a summary schedule without any underlying explanation. Tax Manager Jeff McDonald will testify regarding the Debtors' understanding as to the nature of the tax, the Debtors' compliance with required filings, and that the Debtors have no liability to claimant for this tax, which is due, if at all, from the individuals who received the wages. To date, the claimant has not filed a response to the Trust's objection.

CITY OF BRIGHTON (Claim No. 11213,13834)¹

By the Debtors' 37th Omnibus Objection, the Trust seeks to reduce these claims, asserted as priority claims in the amounts of \$11,320 and \$8638.12, respectively, for personal property tax liability, to the aggregate amount of \$6074. Claim No. 11213 consists of \$2,699.60 for

¹ In order to address the threshold jurisdictional issues raised by many of the claimants with respect to the Debtors' 37th Omnibus Objection, the Debtors filed a motion for partial summary judgment (the "Motion") to establish that the Court may and should rule on the 37th Omnibus Objection, for (1) the Court should not exercise its discretion to abstain from ruling, and (2) Bankruptcy Code section 505(A)(2)(C) does not bar the Court from doing so. The Motion has been fully briefed, but hearing has been postponed while the Trust has attempted to informally resolve the underlying claims (and has successfully done so with respect to all but three of the claimants, including the City of Brighton and County of Monterey. The Trust has noticed the Motion for hearing on December 17, along with hearing on the 37th Omnibus Objection to the Brighton and Monterey claims.

Winter 2008 taxes and \$8,620.80 for 2009 estimated taxes. Claim No.13834 asserts a total of \$8,638.12 for Summer and Winter 2009 taxes, and amends Claim No. 11213 as to the Winter 2008 taxes.

Considering the two claims together presents the following asserted amounts:

	Tax	Interest	Penalty	Total
2008 Winter Tax	2,438.89	164.12	96.59	2,699.60
2009 Summer Tax	6,523.79	-	-	6,523.79
2009 Winter Tax	2,114.33	-	-	2,114.33
Total	11,077.01	164.12	96.59	11,337.72

The Trust does not dispute the amount claim for the 2008 Winter taxes, other than the challenge that the penalties are only entitled to general unsecured status. The 2009 taxes are disputed, however, and Tax Manager Jeff McDonald, the Debtors' former VP of Tax, will testify as follows.

In late 2008/early 2009, the Debtors engaged Ernst & Young to conduct a physical inventory and fair market valuation of all of the furniture, fixtures and equipment at their stores throughout the country. The valuation had not been completed at the time that personal property tax returns were due to be filed with the various local taxing authorities. The Debtors filed timely returns in compliance with local requirements, but included a letter that disputed the taxing authority's property valuation methodology, and stated that the Debtors would contest the personal property values, if necessary, in the Bankruptcy Court. Using the fair market values determined by Ernst & Young and the tax rates in effect at the time, the Debtors' 2009 tax liability to Brighton is \$3,471.21.

As a result, the Trust submits that the total allowed claim to which Brighton is entitled is:

	Tax	Interest	Total
2008 Winter Tax	2,438.89	164.12	2,603.01
2009 Summer Tax	2,621.56	-	2,621.56
2009 Winter Tax	849.64	-	849.64
Total	5,910.10	164.12	6,074.22

COUNTY OF MONTEREY (Claim Nos. 4733, 14131)

By the Trust's 18th Omnibus Objection, the Trust seeks to reduce Claim No. 4733, a priority claim in the amount of \$5,861.58 asserted for an unexplained tax liability. The proof of claim provides no backup or explanation for the claim, and the claimant has not responded to requests for such information. The Trust believes this claim to be for 2009 personal property taxes and to have been amended by claim 14131. Tax Manager Jeff McDonald will testify to the above and that the Debtors have no liability for this claim. Claimant's response to the Trust's objection [Dkt #10680], at page 3, merely repeats the alleged amounts, without providing any justification therefor.

By the Debtors' 37th Omnibus Objection, the Trust seeks to reduce Claim No. 14131, a secured claim asserted in the amount of \$21,678 for 2009 personal property tax liability, to the amount of \$1,630.48. The claimant's very brief "objection" to the objection merely states that it needs more time to examine its records, and will amend the objection after having done so. No further objection was ever filed.

Tax Manager Jeff McDonald will testify in support of the Trust's objection as follows:

In late 2008/early 2009, the Debtors engaged Ernst & Young to conduct a physical inventory and fair market valuation of all of the furniture, fixtures and equipment at their stores throughout the country. The valuation was not completed at the time that personal property tax returns were due to be filed with the various local taxing authorities. The Debtors filed timely returns in compliance with local requirements, but included a letter that disputed the taxing authority's property valuation methodology, and stated that the Debtors would contest the personal property values, if necessary, in the Bankruptcy Court. Using the fair market values determined by Ernst & Young and the tax rates in effect at the time, the Debtors' 2009 tax liability to Monterey County is \$1,630.48.

PREMIER MOUNTS (Claim No. 3911)

By the Trust's 31st Omnibus Objection, the Trust seeks to reduce this general unsecured claim in the amount of \$9,716.56 by setoff of the Debtors' outstanding accounts receivable from the claimant in the amount of \$5,702.36, resulting in a net claim of \$4,014.20. Payables Manager Heather Ferguson will testify from the Debtors' records as to the accounts receivable claim and net amount due to claimant.

The Debtors purchased universal projector mounts from the claimant. During the course of the parties' relationship, the claimant offered vendor funding programs by which the Debtors became entitled to credits for chargebacks based on sell through programs and vendor performance incentives. These chargebacks serve as credits against amounts due by the Debtors on invoices from the claimant.

Applicable law endorses the Trust's right to offset the claim based on the chargeback credits. As this Court recently noted in *Siegel v. Sony Electronics, Inc. (In re Circuit City Stores, Inc.)*, 515 B.R. 302, 315 (Bankr. E.D.Va. 2014):

It is well established that the right of recoupment, while not addressed in the Bankruptcy Code, may be asserted in a bankruptcy proceeding. *See, e.g., Lee v. Schweiker*, 739 F.2d 870 (3rd Cir. 1984) (applying the doctrine of recoupment in a bankruptcy case); *Delta Air Lines, Inc. v. Bibb (In re Delta Air Lines)*, 359 B.R. 454, 459 (Bankr. S.D.N.Y. 2006) (same). Recoupment is an exclusively defensive remedy, which allows the defendant to reduce the amount of the claim the plaintiff asserts against it. *See 4 Norton Bankr. L. & Prac.* § 73:2 (3d ed. 2010).

The offset of the Debtors' outstanding account receivable from the claimant indisputably constitutes recoupment. A proper claim of recoupment must: "(i) arise from the same transaction or occurrence as the main claim; (ii) seek relief of the same kind and nature as that sought by the main claim; and (iii) be defensive in nature and seek no affirmative relief." *Berger v. City of North Miami, Fla.*, 820 F.Supp. 989, 992 (E.D. Va. 1993).

Ms. Ferguson will testify as to interdependent nature of the claimant's invoices and the Debtors' claims against the claimant, as a result of which it is clear that the Trust's proposed offset meets these requirements. The Claimant's response to the Trust's objection addresses only the total of its claim (which the Trust does not dispute), but does not address the Trust's competing offset claim.

WHEREFORE, the Trust will respectfully request that the Court order the relief set forth herein, and any other relief that the Court deems just and proper.

Dated: Richmond, Virginia
November 26, 2014

By: /s/ Paula S. Beran
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-and-

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*Counsel to the Circuit City Stores, Inc. Liquidating
Trust*

CERTIFICATE OF SERVICE

The undersigned hereby certifies that a true and correct copy of the above and foregoing Liquidating Trustee's Memorandum of Points and Authorities In Support Of Objections To Claims Set For Substantive Hearing On December 17, 2014, was served on November 26, 2014, via electronic delivery to all of the parties receiving ECF notice in this bankruptcy case and via first-class mail, postage prepaid, and/or email on the parties as identified on Schedule A attached hereto.

/s/ Paula S. Beran

Paula S. Beran (VA Bar No. 34679)

SCHEDULE A

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Romero Law Firm
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Garren Laymon
Magee Goldstein Lasky & Sayers PC
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Monterey County Tax Collector
Attn: Collectors Office
P.O. Box 891
Salinas, CA

Magee Goldstein Lasky and Sayers PC
Garren R. Laymon
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Fort Myers Cape Coral Courtyard by Marriott
Androniki Alahouzos
Collections Administrator
Marriott International, Inc.
Marriott Drive, Dept. 52/923.21
Washington, DC 20058

Exhibit D

City of Philadelphia
Annual Reconciliation of
2005 Employer Wage Tax

Exhibits Page 21 of 27

5005

CITY ACCOUNT NUMBER
5461637

FEDERAL IDENTIFICATION NUMBER

54 0493875

Use the Change Form to correct the preprinted
information or to cancel this account.

If this is an amended return, place an "X" here: X

Taxpayer Name and Address	
CIRCUIT CITY STORES INC	
9950 MAYLAND DRIVE	
RICHMOND	VA 23233-1464

To file online, click on "Online Services" at www.phila.gov/revenue BR/CO ST/SZAL CONTROL # 6319WX6

- A. Enter the number of Philadelphia Residents or whom wage tax was remitted for the pay period
including **MARCH 12, 2005** A.
- B. Enter the number of non-residents (employees living outside Philadelphia city limits) for whom
wage tax was remitted for pay period including **MARCH 12, 2005** B.
- C. Total number of employees for all company locations reported on the Employer's Federal Quarterly
Tax Return for the first quarter of **2005** (for the pay period including March 12, **2005** C.
- D. Number of employees working at company locations within Philadelphia city limits, for the pay
period including March 12, **2005** D.

1. Gross Compensation per W2's for <u>all</u> employees.....	1.	3785731.00
2. Non-Taxable Compensation included in Line 1. (Paid to nonresidents working outside of Philadelphia).....	2.	0.00
3. Net Compensation per W-2 forms on which Philadelphia Wage Tax was withheld or due (Line 1 minus Line 2).....	3.	3785731.00
4. Total Taxable Compensation paid to <u>residents</u> of Philadelphia JANUARY 1, 2005 TO DECEMBER 31, 2005	4.	3333922.00
5. Tax Due (Line 4 times .043310).....	5.	140253.00
6. Total Taxable Compensation paid to nonresidents of Philadelphia JANUARY 1, 2005 TO DECEMBER 31, 2005	6.	451809.00
7. Tax Due (Line 6 times .038197).....	7.	17258.00
8. Total Tax Due (Line 5 plus 7).....	8.	157511.00
9. Tax previously paid for 2005.....	9.	157183.00
10. ADDITIONAL TAX DUE if Line 8 is greater than Line 9, enter the amount here.....	10.	327.94 327.00
11. TAX OVERPAID If line 9 is greater than Line 9, enter amount here See instructions for filing a Refund Petition.....	11.	0.00

Under penalties of perjury, as set forth in 18 PA. C.S. §§ 4902-4903 as amended, I swear that I have reviewed this return and
 accompanying statements and schedules, and to the best of my knowledge and belief, they are true and complete.

Taxpayer Signature	Date	Phone#
<i>J. Michaels</i>	ADP 07/17/2008	877-706-0510
Preparer Signature	Date	Phone#

City of Philadelphia

Exhibits Page 22 of 27

Annual Reconciliation of
2006 Employer Wage Tax

5006

CITY ACCOUNT NUMBER
5461637

Taxpayer Name and Address

CIRCUIT CITY STORES INC

9950 MAYLAND DRIVE

RICHMOND VA 23233-1464

FEDERAL IDENTIFICATION NUMBER

54 0493875

Use the Change Form to correct the preprinted
information or to cancel this account.

If this is an amended return, place an "X" here: X

To file online, click on "Online Services" at www.phila.gov/revenue BR/CO ST/SZAL CONTROL # 6355723

- A. Enter the number of Philadelphia Residents or whom wage tax was remitted for the pay period including **MARCH 12, 2006** A.
- B. Enter the number of non-residents (employees living outside Philadelphia city limits) for whom wage tax was remitted for pay period including **MARCH 12, 2006** B.
- C. Total number of employees for all company locations reported on the Employer's Federal Quarterly Tax Return for the first quarter of **2006** (for the pay period including March 12, **2006** C.
- D. Number of employees working at company locations within Philadelphia city limits, for the pay period including March 12, **2006** D.

1. Gross Compensation per W2's for <u>all</u> employees.....	1.	3558287.00
2. Non-Taxable Compensation included in Line 1. (Paid to nonresidents working outside of Philadelphia).....	2.	0.00
3. Net Compensation per W-2 forms on which Philadelphia Wage Tax was withheld or due (Line 1 minus Line 2).....	3.	3558287.00
4. Total Taxable Compensation paid to <u>residents</u> of Philadelphia JANUARY 1, 2006 TO DECEMBER 31, 2006	4.	3138417.00
5. Tax Due (Line 4 times .043010).....	5.	134014.00
6. Total Taxable Compensation paid to nonresidents of Philadelphia JANUARY 1, 2006 TO DECEMBER 31, 2006	6.	419870.00
7. Tax Due (Line 6 times .037716)	7.	15902.00
8. Total Tax Due (Line 5 plus 7)	8.	149916.00
9. Tax previously paid for 2006.....	9.	149916.00
10. ADDITIONAL TAX DUE if Line 8 is greater than Line 9, enter the amount here.	10.	0.00
11. TAX OVERPAID If line 9 is greater than Line 9, enter amount here See instructions for filing a Refund Petition ...	11.	0.00

Under penalties of perjury, as set forth in 18 PA. C.S. §§ 4902-4903 as amended, I swear that I have reviewed this return and accompanying statements and schedules, and to the best of my knowledge and belief, they are true and complete

Taxpayer Signature _____	Date _____	Phone# _____
Preparer Signature <u>Matt</u>	ADP Date 06/09/2009	Phone# 877-706-0510

City of Philadelphia

Exhibits

Page 23 of 27

Annual Reconciliation of
2007 Employer Wage Tax

5007

CITY ACCOUNT NUMBER

5461637

FEDERAL IDENTIFICATION NUMBER

54 0493875

Use the Change Form to correct the preprinted
information or to cancel this account.

If this is an amended return, place an "X" here: X

To file online, click on "Online Services" at www.phila.gov/revenue.

BR/CO ST/SZAL

CONTROL # 63708V1

- A Enter the number of Philadelphia Residents or whom wage tax was remitted for the pay period
including **MARCH 12, 2007** A.
- B Enter the number of non-residents (employees living outside Philadelphia city limits) for whom
wage tax was remitted for pay period including **MARCH 12, 2007** B.
- C Total number of employees for all company locations reported on the Employer's Federal Quarterly
Tax Return for the first quarter of **2007** (for the pay period including March 12, **2007** C.
- D Number of employees working at company locations within Philadelphia city limits, for the pay
period including March 12, **2007** D.

1 Gross Compensation per W2's for <u>all</u> employees	1.	3937585.00
2 Non-Taxable Compensation included in Line 1. (Paid to nonresidents working outside of Philadelphia).	2.	0.00
3 Net Compensation per W-2 forms on which Philadelphia Wage Tax was withheld or due (Line 1 minus Line 2).	3.	3937585.00
4 Total Taxable Compensation paid to <u>residents</u> of Philadelphia JANUARY 1, 2007 TO DECEMBER 31, 2007	4.	3679755.00
5 Tax Due (Line 4 times .042600)	5	156844.00
6 Total Taxable Compensation paid to nonresidents of Philadelphia JANUARY 1, 2007 TO DECEMBER 31, 2007	6.	257831.00
7 Tax Due (Line 6 times .037557)	7	9809.00
8 Total Tax Due (Line 5 plus 7)	8	166653.00
9 Tax previously paid for 2007	9	166585.00
10 ADDITIONAL TAX DUE if Line 8 is greater than Line 9, enter the amount here	10.	68.00
11 TAX OVERPAID If line 9 is greater than Line 9, enter amount here See instructions for filing a Refund Petition	11.	0.00

Under penalties of perjury, as set forth in 18 PA. C.S. §§ 4902-4903 as amended, I swear that I have reviewed this return and
accompanying statements and schedules, and to the best of my knowledge and belief, they are true and complete

Taxpayer Signature

Date

Phone#

Preparer Signature

ADP

Date

Phone#

02/03/2010

877-706-0510

ANNUAL RECONCILIATION OF

5 0 0 8

5461637

2008 EMPLOYER WAGE TAX

DUE DATE: MARCH 2, 2009

Federal Identification Number

54 0493875

Name and Address

CIRCUIT CITY STORES INC

9950 MAYLAND DRIVE

RICHMOND VA 23233-1464

To file online, click on "Online Services" at
www.phila.gov/revenue

005 ST SZA1

N

ANRCV.V6128

**YOU MUST USE THE CHANGE FORM TO REPORT A CHANGE OF ADDRESS
OR TO CANCEL THIS ACCOUNT***If this is an amended return, place an "X" here*

A	Enter the number of Philadelphia Residents for whom wage tax was remitted for the pay period including March 12, 2008	A	301
B	Enter the number of nonresidents (employees living outside Philadelphia city limits) for whom wage tax was remitted for the pay period including March 12, 2008.....	B.	24
C	Total number of employees for all company locations reported on the Employer's Federal Quarterly Tax Return for the first quarter of 2008 (for the pay period including March 12, 2008) ..	C	
D	Number of employees working at company locations within Philadelphia city limits, for the pay period including March 12, 2008	D.	
1	Gross Compensation per W-2 forms for all employees	1.	3, 396, 018.00
2	Non-Taxable Gross Compensation included in Line 1. (Paid to nonresidents working outside of Philadelphia).....	2.	.00
3	Gross Compensation per W-2 forms on which Philadelphia Wage Tax was withheld or due. (Line 1 minus Line 2)	3.	3, 396, 018.00
4	Taxable Gross Compensation paid to <u>residents</u> of Philadelphia JANUARY 1, 2008 to JUNE 30, 2008	4	1, 599, 508.00
5	Tax Due (Line 4 times .042190)	5	, 67, 483.00
6	Taxable Gross Compensation paid to <u>residents</u> of Philadelphia JULY 1, 2008 to DECEMBER 31, 2008	6	1, 544, 434.00
7	Tax Due (Line 6 times .039800)	7	, 61, 468.00
8	Taxable Gross Compensation paid to <u>nonresidents</u> of Philadelphia JANUARY 1, 2008 to JUNE 30, 2008	8	, 118, 023.00
9	Tax Due (Line 8 times .037242)	9	, 4, 395.00
10	Taxable Gross Compensation paid to <u>nonresidents</u> of Philadelphia JULY 1, 2008 to DECEMBER 31, 2008	10.	, 135, 364.00
11	Tax Due (Line 10 times .035392).....	11	, 4, 791.00
12	Total Tax Due (Add Lines 5, 7, 9 and 11)	12	, 138, 138.00
13	Tax previously paid for 2008	13	, 138, 239.00
14	ADDITIONAL TAX DUE If Line 12 is greater than Line 13, enter the amount here ..	14	, , .00
15	TAX OVERPAID If Line 13 is greater than Line 12, enter the amount here. See instructions for filing a Refund Petition	15.	, , 101.00

* Under penalties of perjury, as set forth in 18 PA. C. S. §§4902-4903 as amended, I swear that I have reviewed this return
* and accompanying statements and schedules, and to the best of my knowledge and belief, they are true and complete

Taxpayer Signature

Date

Phone #

Preparer Signature

Date

04/16/09

Phone #

877-706-0510

CITY OF PHILADELPHIA
ANNUAL RECONCILIATION OF
2009 EMPLOYER WAGE TAX

5009

DUE DATE: MARCH 1, 2010

FINAL

City Account Number
5461637

CIRCUIT CITY STORES INC
9950 MAYLAND DRIVE
RICHMOND VA 23233-1464
005 ST SZA1

ANRCV.V4374

Federal Identification Number
54 0493875

YOU MUST USE THE CHANGE FORM TO REPORT A
CHANGE OF ADDRESS OR TO CANCEL THIS ACCOUNT.

If this is an amended return, place an "X" here.

A	Enter the number of Philadelphia Residents for whom wage tax was remitted for the pay period including March 12, 2009	186
B	Enter the number of nonresidents (employees living outside Philadelphia city limits) for whom wage tax was remitted for the pay period including March 12, 2009	11
C	Total number of employees for all company locations reported on the Employer's Federal Quarterly Tax Return for the first quarter of 2009 (for the pay period including March 12, 2009)	34180
D	Number of employees working at company locations within Philadelphia city limits, for the pay period including March 12, 2009	7
1	Gross Compensation per W-2 forms for all employees	772213
2	Non-Taxable Gross Compensation included in Line 1. (Paid to nonresidents working outside of Philadelphia)	
3	Gross Compensation per W-2 forms on which Philadelphia Wage Tax was withheld or due (Line 1 minus Line 2)	772213
4	Taxable Gross Compensation paid to <u>residents</u> of Philadelphia January 1, 2009 to June 30, 2009	733495
5	Tax Due (Line 4 times .039300)	28826
6	Taxable Gross Compensation paid to <u>residents</u> of Philadelphia July 1, 2009 to December 31, 2009	
7	Tax Due (Line 6 times .039296)	
8	Taxable Gross Compensation paid to <u>nonresidents</u> of Philadelphia January 1, 2009 to June 30, 2009	38718
9	Tax Due (Line 8 times .035000)	1355
10	Taxable Gross Compensation paid to <u>nonresidents</u> of Philadelphia July 1, 2009 to December 31, 2009	
11	Tax Due (Line 10 times .034997)	
12	Total Tax Due (Add Lines 5, 7, 9 and 11)	30181
13	Tax previously paid for 2009	27495
14	ADDITIONAL TAX DUE If Line 12 is greater than Line 13, enter the amount here	2686
15	TAX OVERPAID If Line 13 is greater than Line 12, enter the amount here See instructions for filing a Refund Petition	

Under penalties of perjury, as set forth in 18 PA C. S. §§ 4902-4903 as amended, I swear that I have reviewed this return and accompanying statements and schedules, and to the best of my knowledge and belief, they are true and complete

Taxpayer Signature _____ Date _____ Phone # _____
Preparer Signature Mark Ex Date 08/06/09 Phone # 877-706-0510

5009 NACTP 9-22-2009

Exhibit E

LANA455
T015

TIPS ACCOUNTING SYSTEM
ACCOUNT LIABILITY

12/15/14
10:52:23

ENTITY: EIN / 540493875 NAME : CIRCUIT CITY STORES INC
ACCOUNT : UOT ADDRESS: PO BOX 5695
ACCOUNT ID : 546163703 U&O TAX - TENANT
I&P CALC DATE: 12/15/2014 PERIOD START DATE:

PERIOD	PRINCIPAL	INTEREST	PENALTY	OTHER	TOTAL	STATUS
UOT	546163703					
11302008M	12.29	8.17	13.05		33.51	LAW
TOTAL	12.29	8.17	13.05		33.51	
UOL	5461637					
10312008M	1402.64	947.85	1507.84		3858.33	BNKRT
11302008M	4130.00	2749.59	4388.13		11267.72	CASE
12312008M	80.98	53.11	85.03		219.12	CASE
03312009M	3085.09	1930.52	3123.65		8139.26	CASE
TOTAL	8698.71	5681.07	9104.65		23484.43	

PF1=HELP PF5=ACCT-DETAIL PF7=BACKWARD PF8=FORWARD MORE: Y
PF12=MENU

LANA455
T015

TIPS ACCOUNTING SYSTEM
ACCOUNT LIABILITY

12/15/14
10:52:31

ENTITY: EIN / 540493875 NAME : CIRCUIT CITY STORES INC
ACCOUNT : WAG ADDRESS: PO BOX 5695
ACCOUNT ID : 5461637 WAGE
I&P CALC DATE: 12/15/2014 PERIOD START DATE:

PERIOD	PRINCIPAL	INTEREST	PENALTY	OTHER	TOTAL	STATUS
WAG	5461637					
12312005M	4287.42	4419.46	6323.94		15030.82	BNKRT
12312006M	903.09	822.53	1196.59		2922.21	BNKRT
12312007M	27.81	22.00	32.68		82.49	BNKRT
12312009M	2686.00	1463.76	2350.25		6500.01	CASE
TOTAL	7904.32	6727.75	9903.46		24535.53	
ENT TOTAL	16615.32	12416.99	19021.16		48053.47	

PF1=HELP PF5=ACCT-DETAIL PF7=BACKWARD PF8=FORWARD MORE:
NO MORE RECORDS FOR THIS VIEW PF12=MENU